

**EXHIBIT A**

**Schedule of Claims Subject to the Three Hundred Sixty-Second Omnibus Objection**

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 ACOSTA CRUZ, NANCY P.O. BOX 304 LAJAS, PR 00667	116625	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

2 AGOSTINI AVILES, EDITH 4 CALLE G RODRIG. OLMO ARECIBO, PR 00612	165427^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #165427 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed

3 ALONSO RIVERA, BRENDA #368 CALLE DE DIEGO COND. CRYSTAL HOUSE APT. #417 SAN JUAN, PR 00923	51225	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

4 ALVARADO MORALES, ELIZABETH URB. HACIENDA MONTERREY #23 CALLE MORELIA COAMO, PR 00769-9405	29568	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

5 ALVARADO TORRES, MIGUEL HC-02 BOX 10048 AIBONITO, PR 00705	14330	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED				MODIFIED CLAIMS			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT		
6 ALVARADO, JULIA B 1842 BRIDGE VIEW CIRCLE ORLANDO, FL 32824	20741^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									
^ Claim #20741 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims									
7 ALVAREZ ALGARIN, MONICA M. HC-67 BOX 23597 FAJARDO, PR 00738	141423^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									
^ Claim #141423 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims									
8 AMARO RAMOS, FRANCISCA HC 64 BOX 8356 PATILLAS, PR 00723-9725	2660	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
					Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
							Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.									
9 APONTE FEBLES, ESTEBAN HC 8 BOX 207 PONCE, PR 00731	12765^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
					Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
							Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.									
^ Claim #12765 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified									

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
10 ARNAU AGUILAR, ANGEL L 3249 CALLE MONTE SANTO URB. MONTE VERDE MANATI, PR 00674	51172^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #51172 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

11 ARNAU AGUILAR, ANGEL L 3249 CALLE MONTE SANTO URB. MONTE VERDE MANATI, PR 00674	52340	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

12 AROCHO CRUZ, CARLOS J. 3875 S. BRISSON AVE. SANFORD, FL 32773	69107	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

13 ARRIETA ORTIZ, BELEN E EMB SAN JOSE 430 CALLE TORRELAGUNA SAN JUAN, PR 00923	40355	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

14 AVID ESPADA, MARTIN HC - 02 BOX. 4144 COAMO, PR 00769	82871	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

15 AYALA DE JESUS, ROSA MARIA HC-01 BOX 4977 UTUADO, PR 00641	149612	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$25,000.00*
					Subtotal		\$25,000.00*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED				MODIFIED CLAIMS			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT		
16 BAEZ FEBUS, ROBIN P.O. BOX 141 BARRANQUITAS, PR 00794	14236	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									
17 BARNES ROSICH, ROXANA 303 PMB 609 SUITE 102 AVE TITO CASTRO PONCE, PR 00716-0200	121509	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									
18 BARRETO, MIRIAM CRUZ CALLE FERPIER 215 URB ALTURAS DEL PARQUE CAROLINA, PR 00987	158553^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
					Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
							Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.									
^ Claim #158553 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed									
19 BATISTA APONTE, BENJAMIN P.O. BOX 1503 AIBONITO, PR 00705	54819	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED				MODIFIED CLAIMS							
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT						
20 BAUZA, JUAN M. #624 CARLOS D. RIVERA SAN JUAN, PR 00924	144271^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00						
					Commonwealth of Puerto Rico	Unsecured	Undetermined*						
					Subtotal		Undetermined*						
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.													
^ Claim #144271 also contained on Exhibit A to the 366th Omnibus Claims Objection for Claims to Be Reclassified													
Claim #144271 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed													
Claim #144271 also contained on Exhibit A to the 376th Omnibus Claims Objection for Claims to Be Partially Disallowed													
21 BEAUCHAMP GONZALEZ, ROSA L. HC-01 BOX 3571 LAS MARIAS, PR 00670	137696	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00						
					Commonwealth of Puerto Rico	Unsecured	Undetermined*						
					Subtotal		Undetermined*						
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.													
22 BELTRAN RODRIGUEZ, MILAGROS HC 71 BOX 2704 NARANJITO, PR 00719	5673^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00						
					Commonwealth of Puerto Rico	Secured	\$0.00						
					Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.													
^ Claim #5673 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified													
23 BENITEZ SOTO, ROSA E. 7C-1 URB. REPTO DAGUEY ANASCO, PR 00610	51327	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00						
					Commonwealth of Puerto Rico	Secured	\$0.00						
					Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.													

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
24 BERRIOS RODRIGUEZ, LUZ I P O BOX 1002 MOROVIS, PR 00687	162010^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #162010 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified

Claim #162010 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed

25 BONET ACOSTA, HILDA I. PO BOX 3543 MAYAGUEZ, PR 00681-3543	109185	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

26 BURGOS DIAZ, LEYLA VERONICA RIVER EDGE HILLS A38 CALLE RIO MAMEYES LUQUILLO, PR 00773	112945^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

^ Claim #112945 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

27 BURGOS SOTO, EDSSEL FRANCISCO PO BOX 236 JAYUYA, PR 00664	105199	Puerto Rico Highways and Transportation Authority	503(b)(9)	Undetermined*	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
					Puerto Rico Highways and Transportation Authority	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

28 BURGOS TORRES, JUAN C. P.O. BOX 1054 COAMO, PR 00769	30729	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
29 CABAN GUEITS, NILSIDA 315 CALLE ROSA #315 PONCE, PR 00721-3610	97691^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

<sup>^</sup> Claim #97691 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

Claim #97691 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

30 CALAFF QUINONES, MIGUELINA PO BOX 2166 MOCA, PR 00676-2166	42566^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

<sup>^</sup> Claim #42566 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

31 CARABALLO MARTINEZ, JOSE JOEL HC-4 BUZON 12,168 YAUCO, PR 00698	81795	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

32 CARABALLO TORRES, JOSE HERIBERTO H.C. 4 BUZON 12.168 YAUCO, PR 00698	81441	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

33 CARABALLO, LENNIS II COND SANTANA MARIA 501 CALLE MODESTA APT 1404 SAN JUAN, PR 00924	21492	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
34 CARDONA CARONA, IVETTE APARTADO 385 COAMO, PR 00769	39152	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

35 CARDONA HERNANDEZ, AWILDA APT.1811 LARES, PR 00669	87903	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

36 CARLO RIVERA, RAYMOND E.L.A. SISTEMA PATRONAL M-8 11 VILLA DEL CARMEN GURABO, PR 00778	141143^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

<sup>^</sup> Claim #141143 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

37 CARRASCO AYALA, WALESKA U-2 45 EXT PARQUE ECUESTRE CAROLINA, PR 00987	59053	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

38 CARRASQUILLO VAZQUEZ, LUIS S 9617 VILLAS DE CIUDAD CANOVANAS, PR 00729	7876	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
39 CARRERO JUSINO, MIGUEL HC 02 BOX 6888 JAYUYA, PR 00664	113334	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

40 CARRION VEGA, MARIA R SANTA JUANITA 9NA SECC NG9 CALLE GEMA BAYAMON, PR 00956	3258^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #3258 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

41 CASASNOVAS MALDONADO, EVELYN URB SANTA MARIA 7116 CALLE DIVINA PROVIDENCIA PONCE, PR 00717-1019	40415^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #40415 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

42 CASIANO ALVARADO, LUIS R. HC 02 BOX 9738 JUANA DIAZ, PR 00795	71504	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

43 CASIANO BUZANET, ISABEL PO BOX 517 MERCEDITA, PR 00715-0517	76288	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
44 CASTILLOVEITIA, LUIS M. URB. PROVINCIAS DEL RIO I #188 CALLE PORTUGUES COAMO, PR 00769	66734^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #66734 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

45 CHAPMAN RIVERA, JORGE E RUB CIUDAD JARDIN CALLE WEST ROSE #3456 CAROLINA, PR 00987	94835	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

46 CLEMENTE ORTIZ, REINALDO A C/FERNANDEZ GARCIA 318 LUQUILLO, PR 00773	99164^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

^ Claim #99164 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

Claim #99164 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

47 CLEMENTE ROSA, MARIA A. CONDOMINIO ASTRALIS 9546 CALLE DIAZ WAY APT. 311 TORRE 6 CAROLINA, PR 00979	133778	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

48 COLLADO SANTIAGO, SONIA URB. VALLE VERDE CALLE 2B-21 SAN GERMAN, PR 00683	52009	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED				MODIFIED CLAIMS			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT		
49 COLLAZO NIEVES, JOSE A. P.O BOX 1739 ALBONITO, PR 00705	27268	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									
50 COLON ALVARADO, JANICE URB. SAN ANTONIO CALLE 9 H23 COAMO, PR 00769	11226	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									
51 COLON ALVARADO, JOSE IVAN URB. VILLA CRISTINA E-5 CALLE 2 COAMO, PR 00769	70086^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
					Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
							Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.									
^ Claim #70086 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims									
52 COLON ARROYO, ANA URB LAS GARDENIAS 16 CALLE HORTENSIA MANATI, PR 00674-5623	3870	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
					Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
							Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.									
53 COLON BELEN, EDGARDO L. URB PASEO REAL #31 CALLE VICTORIA COAMO, PR 00769	55770	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
54 COLON MARCH, MIGUEL A PO BOX 1798 GUAYAMA, PR 00785	39216	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

55 COLON ORTIZ, MELISSA URB. ELEDEN P.O.BOX 2694 COAMO, PR 00769	44413	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

56 COLON ORTIZ, MELISSA P.O. BOX 2694 COAMO, PR 00769	46390	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

57 COLON RIVERA, MARITZA URB SANTA TERESIA Z 14 CALLE 49 BAYAMON, PR 00961	48796	Employees Retirement System of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Employees Retirement System of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED				MODIFIED CLAIMS				
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT			
58 COLON RODRIGUEZ, RAMON E HC-02 BOX 7114 OROCOVIS, PR 00720	13563	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00			
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00			
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*			
						Subtotal	Undetermined*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.										
59 COLON SANTIAGO, LUIS A. HC 01 BOX 7207 VILLALBA, PR 00766	38901^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00			
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00			
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*			
						Subtotal	Undetermined*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.										
^ Claim #38901 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims										
60 COLON VEGA , LUIS A. CALLE JUAN SOTO #215 COMUNIDAD CARRASQUILLO CAYEY, PR 00736	26222	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00			
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00			
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*			
						Subtotal	Undetermined*			
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.										
61 CORUJO SOTO, SERGIO A COM LAS 500 TAS 385 CALLE ESMERALDA ARROYO, PR 00714	25305	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00			
		Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*			
			Subtotal	Undetermined*						
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.										

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
62 COTTO CAMARA, DAIMARY NB 52 CALLE QUINA URB. SANTA JUANITA BAYAMON, PR 00956	131315^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
^ Claim #131315 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
Claim #131315 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed											
63 COTTO MORALES, NOEMI URB VISTAS DE ARROYO CALLE B-8 ARROYO, PR 00714	67395	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
64 COUVERTIER SOSA, ORLANDO FERNANDO SANTIAGO URB. SAN MARTIN SUITE 17 SAN JUAN, PR 00924-4586	18821	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
65 CRUZ ANDUJAR, VIMARIE HC 02 BOX 6984 FLORIDA, PR 00650	4843	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
66 CRUZ CARLO, DAMARYS #26 C/ SANDY COY THE VILLAGE CEIBA, PR 00735	108637^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	Undetermined*				
					Subtotal	Undetermined*	Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.											
^ Claim #108637 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed											

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
67 CRUZ CARLO, DAMARYS #26 CALLE SAXLY COY THE VILLAGE CEIBA, PR 00735	93885^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

^ Claim #93885 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

Claim #93885 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

68 CRUZ COLON, DANIEL HC1 BOX 4120 BARRANQUITAS, PR 00794	53446	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

69 CRUZ JESUS, LUIS CECILIA GARCIA TUTORIA HC 65 BOX 6380 PATILLAS, PR 00723-9345	13237^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

^ Claim #13237 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

Claim #13237 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

70 CRUZ PUJALS, ORLANDO DANIEL URB HUYKE 370 CALLE FERNANDO I SAN JUAN, PR 00927	7541	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
71 CUADRADO BERRIOS, MARIA M. CALLE JUNQUITO 3-R-24 LOMAS VERDES BAYAMON, PR 00956-3314	45861	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
72 CUADRADO MATOS, CARMEN URB. ALT. SAN PEDRO T-15 CALLE SAN MARCOS FAJARDO, PR 00738	113845^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	\$0.00				
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.											
^ Claim #113845 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											
Claim #113845 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims											
73 CUBAS CAMPOS, BENITA CALLE RODOLFO LABIOSA #15 BO. EL SECO MAYAGUEZ, PR 00682	52459	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
74 DAVILA SANTIAGO, MARIA I. URB. REPARTO ROBLES CALLE ACERINA D-140 AIBONITO, PR 00705	110181	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
			Subtotal	Undetermined*							
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
75 DE JESUS SANTIAGO, MIGUEL A FERNANDO SANTIAGO URB. SAN MARTIN SUITE 17 SAN JUAN, PR 00924-4586	17839	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED				MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
76 DE JESUS, ROSALINDA PEDRAZA HC 50 BOX 22429 SAN LORENZO, PR 00754	43646	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
					Subtotal		Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
77 DE LOS AROCHO CRUZ, MARIA HC 3 BOX 8379 MOCA, PR 00676	41969	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
					Subtotal		Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
78 DEL SOTO SOTO, MARIA PO BOX 2482 MOCA, PR 00676-2482	31199	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Secured	\$0.00	
					Subtotal		Undetermined*	
79 DEL VALLE CARRAZQUILLO, MONICO 21813 SECT MALUA CAYEY, PR 00736-9415	64435^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Secured	\$0.00	
					Subtotal		Undetermined*	
80 DIAZ ASIA, IVAN P.O. BOX 6302 CAGUAS, PR 00726	54879	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
					Subtotal		Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
81 DIAZ CARRILLO, CARMEN J COND GRANADA APT 2-C CALLE COSTA RICA 109 SAN JUAN, PR 00917-2418	156753^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
^ Claim #156753 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											
82 DIAZ CASIANO, RAFAEL RR 1 BOX 6771 GUAYAMA, PR 00784	27836	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
83 DIAZ CHAPMAN, SANDRA I. URB. VILLA PRADES 620 DOMINGO CRUZ SAN JUAN, PR 00924	51876	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
84 DÍAZ FIGUEROA, PEDRO LEMUEL VELILLA REYES URB. AGUSTÍN STAHL A-10 CARR. 174 BAYAMON, PR 00956	6303	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	\$0.00				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.											
85 DIAZ TORRES, LUIS G BO SANTA CATALINA CANT 150 RM 150 COAMO, PR 00769	29018	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
86 DISDIER RODRIGUEZ, DIANA AA-20 GUARIONEX URB. PARQUE DEL MONTE CAGUAS, PR 00727-7710	138419^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #138419 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

87 EMMANUELLI SANTIAGO, LAURA E 196-41 529 VILLA CAROLINA CAROLINA, PR 00985	97916	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide *prima facie* evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

88 ENCARNACION GARCIA, KATIRIA URB. RIO GRANDE ESTATES C/17 M26 RIO GRANDE, PR 00745	83577	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

89 ENTERTAINMENT CENTER INC. ANGEL E. GONZALEZ ORTIZ BANCO COOPERATIVO PLAZA SUITE 605-D 623 AVE. PONCE DE LEON SAN JUAN, PR 00917-4820	16042	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

90 ENTERTAINMENT CENTER INC. ANGEL E. GONZALEZ ORTIZ BANCO COOPERATIVO PLAZA SUITE 605-D 623 AVE. PONCE DE LEON SAN JUAN, PR 00917-4820	19604	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
91 ENTERTAINMENT CENTER, INC. ANGEL EFRAÍN GONZÁLEZ ORTIZ BANCO COOPERATIVO PLAZA 623 AVE. PONCE DE LEÓN, OFICINA 605- B SAN JUAN, PR 00917-4820	18151	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
						Commonwealth of Puerto Rico	Unsecured	Undetermined*
						Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
92 ESPADA RIOS, NANCY I. P.O.BOX 850 AIBONOTO, PR 00705	13348	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
						Commonwealth of Puerto Rico	Secured	\$0.00
						Subtotal	Undetermined*	Undetermined*
						Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
93 ESPADA, WILFREDO DAVID WILFREDO DAVID ESPADA P.O. BOX 1170 COAMO, PR 00769	27907	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
						Commonwealth of Puerto Rico	Secured	\$0.00
						Subtotal	Undetermined*	Undetermined*
						Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
94 ESTEVEZ ALVAREZ, CARMEN H URB LOS COLOBOS PARK 108 CALLE ALMENDRO CAROLINA, PR 00987	14403	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
						Commonwealth of Puerto Rico	Secured	\$0.00
						Subtotal	Undetermined*	Undetermined*
						Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
95 FEBRES RODRIGUEZ, BRENDA LIZ C BUCARE BUZON 70 VILLUSDRE CAMBALACHE RIO GRANDE, PR 00745	104491^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

<sup>^</sup> Claim #104491 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

96 FELICIANO FONTANEZ, LUIS A URB PRADERAS DEL SUR 1007 CALLE ALMENDRO SANTA ISABEL, PR 00757	133787	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

97 FELICIANO ROSADO, MAIRA I CALLE ELENA SEGARRA #154 SECTOR EL MANI MAYAGUEZ, PR 00682	10547	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

98 FELIX DEJESUS, ORLANDO FERNANDO SANTIAGO URB. SAN MARTIN SUITE 17 SAN JUAN, PR 00924-4586	27685	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

99 FERNANDEZ BETANCOURT, AILEEN HC04 BOX 22123 JUANA DIAZ, PR 00795	128425	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
100 FERRER ALMA, CARMEN VISTA AZUL G24 CALLE 7 ARECIBO, PR 00612-2505	29224^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #29224 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified

101 FIGUEROA, FRANCISCO BOLIS FERNANDO SANTIAGO URB. SAN MARTÍN SUITE 17 SAN JUAN, PR 00924-4586	19342	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

102 FLORES MELENDEZ, WILFREDO NUM 48 CALLE -3 RR-1 BUZON 6267 GUAYNABO, PR 00784	25907	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

103 FONTANEZ LASANTA, FELIX P.O. BOX 171 OROCOVIS, PR 00720	60874^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #60874 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified

104 FORESTIER ORTIZ, JULIA E. URB. GUANAJIBO HOMES 816 G. PALES MATOS MAYAGUEZ, PR 00682-1162	119417	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
105 GARCIA BELTRAN, JOSE A HC 71 BOX 2704 NARANJITO, PR 00719	5999^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

<sup>^</sup> Claim #5999 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

106 GARCIA BELTRAN, LUIS A BARRIO LOMAS GARCIA HC 71 BOX 2704 CARR 165 KM 2.2 NARANJITO, PR 00719	3446^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

<sup>^</sup> Claim #3446 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified

107 GARCIA CINTRON, JOSE E VALLE ALTO G24 CALLE 3 PATILLAS, PR 00723-2208	15751^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

<sup>^</sup> Claim #15751 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

108 GARCIA LOPERENA, ELISA M. 96 CALLE LOS LOPERENA MOCA, PR 00676-5023	153836^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured		Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

<sup>^</sup> Claim #153836 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
109 GARCIA LOPERENA, ELISA M. CALLE LOS LOPERENA #96 MOCA, PR 00676	91538^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #91538 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed

110 GARCIA PIZARRO, ANGELICA M. URB. COLINAS DEL PRADO 199 JUANA DIAZ, PR 00795	71490	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

111 GARCIA RIVAS, JOSE M. HC-02 BOX 9518 JUANA DIAZ, PR 00795	72627	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

112 GARCIA SANTIAGO, ANGEL BO LOMAS CENTRO HC 71 BOX 2704 NARANJITO, PR 00719	3265	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

113 GARCIA SANTIAGO, ANGEL L HC 71 BOX 2704 BO. LOMAS GARCIA NARANJITO, PR 00719	5679	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED				MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
114 GARCIA SANTIAGO, ANGEL L HC 71 BOX 2704 BO. LOMAS GARCIA NARANJITO, PR 00719	6047	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00	
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
115 GAUTIER TAPIA, CARMEN D. PO BOX 401 LOIZA, PR 00772-0401	39042	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
116 GAVILAN LAMBOY, IVETTE VILLA GRILLASCA 1430 E PUJALS PONCE, PR 00717-0582	65239	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00	
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
117 GONZALEZ COLLAZO, LUIS E PO BOX 121 CEIBA, PR 00735	10565	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
118 GONZALEZ CRUZ, JUDITH M. URB. VISTAS DE LUQUILLO II 717 CALLE CUARZO LUQUILLO, PR 00773	106560^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00	
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								

<sup>^</sup> Claim #106560 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
119 GONZALEZ RAMOS, JOEL BORRIO LEGUIZAMO CARRETERA 352 KILOMETRE 3.8 MAYAGUEZ, PR 00680	49042	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

120 GONZALEZ RAMOS, WANDA I. 2 CALLE 1C PALENQUE BARCELONETA, PR 00617	24267	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

121 GONZALEZ RIVERA, JUAN R 375 CALLE PABELLON DE GUATEMALA URB. PABELLONES TOA BAJA, PR 00949-2264	5954	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

122 GONZALEZ RIVERA, MARIA R. URB COLINAS SAN FRANCISCO 72 CALLE MADELINE AIBONITO, PR 00705	155542^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #155542 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

Claim #155542 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed

123 GONZALEZ VEGA, NELSON HC 4 BOX 43505 AGUADILLA, PR 00603-9706	138560^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #138560 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
124 GONZALEZ VELEZ, CIELITO CO JORGE ECHEVERRIA TANTAO SERVICIOS LEGALES DE PR INC PO BOX 839 CALLE POST 108 SUR MAYAGUEZ, PR 00681	5387^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
^ Claim #5387 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified											
125 HERNANDEZ AUBRET, JOSE N PARC MAGINAS 171 CALLE MAGNOLIA SABANA GRANDE, PR 00637-2119	30526	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
126 HERNANDEZ COLON, IRIS M. P.O. BOX 753 AIBONITO, PR 00705	22902	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	\$0.00				
					Subtotal		Undetermined*				
127 HERNANDEZ LOPEZ, CARMEN URB LLANOS DE ISABELA 477 CALLE FICUS ISABELA, PR 00662-6417	25456	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	\$0.00				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.											
128 HERNANDEZ MENDOZA, ZORAIDA URB ROYAL TOWN X 23 CALLE 27 BAYAMON, PR 00956	24706	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
129 HERNANDEZ OCANA, MANUEL G URB. VILLAS DE LOIZA CALLE 44B HH60 CANOVANAS, PR 00729	4870	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
130 INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE AND AGRICULTURAL IMPLEMENT WORKERS OF AMERICA (UAW) PETER D. DECHIARA COHEN, WEISS AND SIMON LLP 900 THIRD AVENUE NEW YORK, NY 10022	130169	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
131 JIMENEZ VELEZ, GLENDALEE RR - 04 BOX 7491 CIDRA, PR 00739	44944	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
132 JUAN GERARDO, MOLINA PEREZ URB. VILLA PARAISO CALLE TAUTA 1394 PONCE, PR 00728	106903	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
133 LABOY GONZÁLEZ, JOSÉ OSCAR LCDO VICTOR CASALS VÁZQUEZ PO BOX 363527 SAN JUAN, PR 00936-3527	92569	Commonwealth of Puerto Rico	503(b)(9)	\$1,500,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$1,500,000.00*
					Subtotal		\$1,500,000.00*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
134 LABOY SANCHEZ, TERESA BOX 131 ARROYO, PR 00714	109990	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
135 LAUREANO MERCADO, ZENAIDA B5 CALLE ROSA VILLA LAS VILLA LAS MERCEDES CAGUAS, PR 00725	108035^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
^ Claim #108035 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											
136 LIBOY JUSINO, LIDIA E P O BOX 2796 SAN GERMAN, PR 00683-2796	167379^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	\$0.00				
					Subtotal	Undetermined*	Undetermined*				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
							Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.											
^ Claim #167379 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed											
137 LINARES COLLADO, ROSA M. URB. LA MILAGROSA RUBIE-14 SABANA GRANDE, PR 00637	76825	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
138 LOPEZ ALFONSO, MYRNA E 1639 CALLE SABIO PONCE, PR 00731	60897	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	\$0.00				
					Subtotal	Undetermined*	Undetermined*				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
							Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.											

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
139 LOPEZ COLON, JOSE A C/O FERNANDO SANTIAGO URB. SAN MARTIN SUITE 17 SAN JUAN, PR 00924-4586	20039	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

140 LOPEZ GUZMAN, ROSAURA HC-02 BOX 6141 FLORIDA, PR 00650	34594^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #34594 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

141 LOPEZ MERCADO, MAGDALENA BO LA LUNA C/PRINCIPAL GUANICA, PR 00653	77476	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

142 LOPEZ MIRANDA, RAMONITA HC-10-BOX 90 SABANA GRANDE, PR 00637	139168	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

143 LOPEZ NEGRON, RAMON PARCELAS NIAGARA #9 CALLE DIAMANTE COAMO, PR 00769	14023	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
144 LOPEZ SANCHEZ, ANGEL A. URB. SANTA MARTA CALLE E C1 SAN GERMAN, PR 00683	86148	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

145 LOPEZ VALDES, DIANA M D 73 C/29 URB PARQUE ECUESTRE CAROLINA, PR 00987	12674	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

146 LOPEZ, JUANITA SIERRA 4973 CASON COVE DR UNIT 524 ORLANDO, FL 32811	174376^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #174376 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed

147 LORAN HERNANDEZ, CARMEN D. PO BOX 1684 OROCOVIS, PR 00720	33362	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

148 LOZADA DIAZ, AURELIA A 1 URB VEREDA DEL RIO BAYAMON, PR 00959	28213^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

^ Claim #28213 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
149 LOZADA, LUIS LAZU 419 CALLE SIERRA VILLA LOS PESCEDRES VEGA BAJA, PR 00693	150047^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
						Unsecured	Undetermined*
						Subtotal	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #150047 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

150 LUGO ORTIZ, WANDA I URB FLAMBOYANES 1622 CALLE LILAS PONCE, PR 00716-4612	47627^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
						Subtotal	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #47627 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified

151 LUGO RIVERA, VERONICA P.O. BOX 1952 OROCOVIS, PR 00720	13535	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*		Unsecured	Undetermined*
						Subtotal	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

152 M FERNANDEZ RIVERA, RUTH URB COUNTRY CLUB 4TA EXT OJ17 CALLE 506 CAROLINA, PR 00982	152349	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*		Unsecured	Undetermined*
						Subtotal	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
153 MADERA DEL VALLE, CESAR F. PO BOX162 HORMIGUEROS, PR 00660	32329^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #32329 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

Claim #32329 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified

154 MALDONADO CANALES, MELISSA HC 01 BOX 7583 LUQUILLO, PR 00773-9608	118200^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Unsecured	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

^ Claim #118200 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

155 MALDONADO ROSADO, NEFTALI HC-2 BOX 7974 SALINAS, PR 00751	130411^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #130411 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

156 MARRERO, JAVIER PANTOJA RAMIRO MARTINEZ #8 PARCELAS AMADEO VEGA BAJA, PR 00693	46659	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED				MODIFIED CLAIMS			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT		
157 MARSHALL GANDIA , XIOMARA PO BOX 2120 RIO GRANDE, PR 00745	140834	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									
158 MARSHALL GANDIA, XIOMARA P.O. BOX 2120 RIO GRANDE, PR 00745	110111^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									
^ Claim #110111 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims									
159 MARTINES MORI, NOELIA HC 4 BUZON 12168 YAUCO, PR 00698	80875	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
					Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
							Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.									
160 MARTINEZ GONZALEZ, MILDRED HC-02 BOX 8478 JUANA DIAZ, PR 00795	138185^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
					Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
							Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.									
^ Claim #138185 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed									

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
161 MARTINEZ LEON, JOSE R PO BOX 835 GUAYAMA, PR 00785-0835	173698^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

<sup>^</sup> Claim #173698 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

162 MARTINEZ MORRI, NOELIA HC 4 BOX 12168 YAUCO, PR 00698-9695	43973	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

163 MARTINEZ QUINONES, CESAR A P.O. BOX 270391 SAN JUAN, PR 00928-3391	154865^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

<sup>^</sup> Claim #154865 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed

164 MARTINEZ RODRIGUEZ, ANGEL R APARTEDO 1683 COAMO, PR 00769	159676^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

<sup>^</sup> Claim #159676 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED				MODIFIED CLAIMS			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT		
165 MARTINEZ RODRIGUEZ, ANGEL R. APARTEDO 1683 COAMO, PR 00769	55034	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									
166 MARTINEZ TORO, ANGEL L. 15 HELICONIA URB. ESTANCIAS MONTE RIO CAYEY, PR 00736	71371	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									
167 MAS RODRIGUEZ, CARLOS ELIZABETH HC 2 BOX 22162 MAYAGUEZ, PR 00680-9020	2676	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
					Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
							Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.									
168 MASS RODRIGUEZ, CARLOS E HC 2 BOX 22162 MAYAGUEZ, PR 00680	2873^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
					Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
							Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.									
^ Claim #2873 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified									
169 MELENDEZ ALVAREZ, FRANCISCO J HC 01 BOX 4112 VILLALBA, PR 00766	84744	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00		
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00		
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*		
						Subtotal	Undetermined*		
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.									

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED				MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
170 MELENDEZ BURGOS, FELIX I. PO BOX 1590 COAMO, PR 00769	102184	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00	
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
171 MIRANDA NEGRON, ANGEL R. URBANIZACION BOSQUE LLANO CALLE CAOBA D-34 BUZON 434 SAN LORENZO, PR 00754	45698	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
172 MIRANDA ZAYAS, NOEL NOEL MIRANDA ZAYAS RR1 BOX 12001 OROCOVIS, PR 00720	18930	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
173 MONGE PLAZA, ELIZABETH J. #911 CALLE ZAFIRO URB. QUINTAS DE CANOVANAS 2 CANOVANAS, PR 00729	60392	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
174 MONSERRATE FELICIANO, AIDA L PO BOX 8033 CAGUAS, PR 00725	55679	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
175 MORALES LEBRON, JAVIER A FERNANDO SANTIAGO URB. SAN MARTIN SUITE 17 SAN JUAN, PR 00924-4586	19524	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
176 MUNOZ REYES, JUDITH PO BOX 259 VILLALBA, PR 00766-0259	27092	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

177 NAZARIO TORRES, JORGE A. URB. BARAMAYA C/AREYDO #852 PONCE, PR 00728	50645	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

178 NEGRON MALDONADO, RAYMOND HC-4 BOX 4148 LAS PIEDRAS, PR 00771-9608	26741	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

179 NEGRÓN MALDONADO, RAYMOND HC-4 BOX 4148 LAS PIEDRAS, PR 00771-9608	26574	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

180 NEGRON RIVERA, RAFAEL F-17 CALLE 4 JUANA DIAZ, PR 00795	45572	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

181 NIEVES CRUZ, JAIME HC-01 BOX 26350 CAGUAS, PR 00725-8932	9989	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
182 NIEVES MARCANO, WILFREDO URB.MANS SAN MARTIN SUITE 17 SAN JUAN, PR 00924-4586	19415	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
183 NIEVES PABON, IDALIZ GRISSELLE URB RUSSE #13 LOS LIRIOS MOROVIS, PR 00687	64774	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
184 NUNEZ, YADINES A2-2 CALLE 23 A URB COLINAS DEL MONTE CARLO SAN JUAN, PR 00924	25581	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
185 OCASIO RIVERA , ANGEL L. P.O. BOX 495 AIBONITO, PR 00705	25914	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
186 OLIVERA VARGAS, ZORAIDA JARD DEL CARIBE 310 CALLE 9 PONCE, PR 00728-4458	20997	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
187 OLMEDA ALMODOVAR, SAADI #200 GRAN BRETANA SAN GERMAN, PR 00683	77019	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

188 OQUENDO GASTALITURRI, LUZ M. P.O.BOX 2044 COAMO, PR 00769	13650	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
		Subtotal		Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

189 ORTIZ COLON, BIANCA M RR2 BUZON 5993 CIDRA, PR 00739	138265	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured		Commonwealth of Puerto Rico	Unsecured	Undetermined*
		Subtotal			Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

190 ORTIZ MATOS, LUZ N. URB. FLORAL PONCE CL CAMBE 422 SAN JUAN, PR 00917	155367	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured		Commonwealth of Puerto Rico	Unsecured	Undetermined*
		Subtotal			Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

191 ORTIZ MILLAN, SARA HC. 01 BOX 8024 SAN GERMAN, PR 00683	72241	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured		Commonwealth of Puerto Rico	Unsecured	Undetermined*
		Subtotal			Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

192 ORTIZ MONTES, CESAR LUIS PARC. DE BARAHORA 311 CALLE MANUEL CACHO MOROVIS, PR 00687	41292	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured		Commonwealth of Puerto Rico	Unsecured	Undetermined*
		Subtotal			Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
193 ORTIZ SANCHEZ, GLORIMAR CALLE 517 BLQ. 194 #20 VILLA CAROLINA CAROLINA, PR 00985	12859	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

194 OTERO MORALES, ANTONIO PO BOX 52199 TOA BAJA, PR 00950	30799	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

195 PADILLA RIVERA, ROBERT F. PO BOX 840 AIBONITO, PR 00705	27763	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

196 PAGAN GOMEZ, ROBERTO P.O. BOX 528 PATILLAS, PR 00723	16515^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

^ Claim #16515 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

197 PAGAN MERCADO, RADAMES URB VILLA DEL CARMEN #4528 AUD CONSTARAC PONCE, PR 00716	79609	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
198 PAGAN OTERO, CANDIDO G. HC 02 BOX 9556 AIBONITO, PR 00705	25681	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

199 PAGAN RODRIGUEZ, MILAGROS URB. BELMONTE OVIEDO 55 MAYAGUEZ, PR 00680	116722	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

200 PANTOJA MARRERO, JAVIER RAMIRO MARTINEZ #8 PARCELAS AMADEO VEGA BAJA, PR 00693	55302	Puerto Rico Highways and Transportation Authority	503(b)(9)	Undetermined*	Puerto Rico Highways and Transportation Authority	503(b)(9)	\$0.00
					Puerto Rico Highways and Transportation Authority	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

201 PARRILLA, ALICIA QUINOUES MOUTE BRISAS 5, 5 M19 CALLE 5-12 FAJARDO, PR 00738-3978	107910^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

^ Claim #107910 also contained on Exhibit A to the 376th Omnibus Claims Objection for Claims to Be Partially Disallowed

202 PEDROZA NIEVES, LUIS A HC-01 BOX 3311 BARRANQUITAS, PR 00794	13597	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
203 PENA- DUMAS, REY A. PANIS # 243 PMB 1110 SAN JUAN, PR 00917	56342	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
204 PEREZ FONT, ROBERTO EXT. VILLA RITA CALLE 27 EE-7 SAN SEBASTIAN, PR 00685	79848	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
205 PEREZ GONZALEZ, RAMONITA HC-1 BOX 11710 SAN SEBASTIAN, PR 00685	137878	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
206 PEREZ LOPEZ, NYDIA URB SAN ANTONIO CASA G16 BUZON 151 SABANA GRANDE, PR 00637	150163	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
207 PEREZ MONTES, JOSE M CASA #18, CALLE TRINITARIA PARCELAS TOAVACA VILLALBA, PR 00766	80804	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
208 PIETRI AGRONT, MANUEL RR 4 BOX 27255 TOA ALTA, PR 00953	14827	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
209 PONS CRUZ, ANTHONY #500 SAN PATRICIO APT 78 FAJARDO, PR 00738	105274	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

210 QUIRINDENGO GARCIA, OMAR A. RR1 BOX 6182 GUAYAMA, PR 00784	32458^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #32458 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

Claim #32458 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

211 QUIRINDONGO GARCIA, OMAR A. RR-1 BOX 6182 GUAYAMA, PR 00784	43588^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #43588 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

212 RAMOS GONZALEZ , SANTA B URB. COLINAS DEL OESTE CALLE 11 I-20 HORMIGUEROS, PR 00660	164144^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #164144 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified

213 RAMOS MARTINEZ, NYDIA Z. PO BOX 9993 CIDRA, PR 00739	51617	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
214 RENTAS DE ROLON, WANDA I URB VILLA ROSA II CALLE D-C12 GUAYAMA, PR 00785	134062^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
^ Claim #134062 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											
215 REYES QUINONES, JORGE D URB SIERRA BAYAMON 453 CALLE 40 BAYAMON, PR 00961-4352	3793^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
^ Claim #3793 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed											
216 RIVERA ALICEA, JOSE LUIS COLLEGE PARK 236 CALLE VIENA SAN JUAN, PR 00921	31980^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	\$0.00				
					Subtotal		Undetermined*				
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.											
^ Claim #31980 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											
217 RIVERA AYALA, MARIA I PMB 96 STE 1980 LOIZA, PR 00772	60071	Commonwealth of Puerto Rico	503(b)(9)	\$208,800.00*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	\$626,400.00*				
		Commonwealth of Puerto Rico	Unsecured	\$208,800.00*	Commonwealth of Puerto Rico	Unsecured	\$626,400.00*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. The claimant also failed to provide prima facie evidence to support a secured claim.											

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED				MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
218 RIVERA GONZALEZ, CARMEN C. URB. LUQUILLO LONIAS E14 BLOQUE EV-16 LUQUILLO, PR 00773	138434	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00	
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
219 RIVERA MALDONADO, KENET HC 3 BOX 8063 BARRANQUITAS, PR 00794	92516	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
220 RIVERA NARVAEZ, MIGUEL 100 CARR. 842 COND. ALTOMONTE BOX 105 SAN JUAN, PR 00926	36599	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
221 RIVERA NAZARIO, HERIBERTO EL TUQUE F Q 167 NUVA VIDA PONCE, PR 00731	71195	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00	
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
222 RIVERA RODRIGUEZ, ANDREA RR2 BUZON 3190 ANASCO, PR 00610	91340	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
223 RIVERA RODRIGUEZ, ARMANDO EXT LAS DELICIAS 2 3461 CALLE JOSEFINA MOLL PONCE, PR 00728-3454	5698	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

224 RIVERA ROSA, MERALYS CALLE ROSENDO M. CINTRON 59 LUQUILLO, PR 00773	138683^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
		Subtotal		Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

^ Claim #138683 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims

Claim #138683 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

225 RIVERA SANTIAGO, MARTA ENID VISTAS LUGILLO II 527 CALLE ESMERALDA LUGUILLO, PR 00773	106450^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
		Subtotal		Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

^ Claim #106450 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims

226 RIVERA TORRES, LUIS F. PO BOX 1172 OROCOVIS, PR 00720	24842	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
		Subtotal		Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
227 RIVERA VELAZQUEZ, IVETTE PO BOX 861 GURABA, PR 00778	162980	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
228 RIVERA VELAZQUEZ, WANDA I URB. VILLA SERENA - BUZON 76 SANTA ISABEL, PR 00757	56103	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
229 RIVERA, GLADYS VILLANUELA N6 11 URB. MEDINA ISABELA, PR 00662	146397	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
230 RODRIGUEZ BARRETO, EDITH V HC 01 BOX 3920 FLORIDA, PR 00650	34352	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
231 RODRIGUEZ BARRETO, RUTH D HC 1 BOX 3920 FLORIDA, PR 00650-9720	31724	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
232 RODRIGUEZ DE JESUS, ROBERTO PO BOX 1183 PATILLAS, PR 00723	25766	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
233 RODRIGUEZ GARCIA, QUECSIE HC-2, BOX 5654 PENUELAS, PR 00624	64743	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
234 RODRIGUEZ RAMIREZ, LUIS M. URB. COLINAS DE VERDE AZUL 145 FLORENCIA JUANA DIAZ, PR 00795	78337	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
235 RODRIGUEZ SANTOS, MARILYN HC 01 BOX 2238 LAS MARIAS, PR 00670	130294	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	\$0.00				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.											
236 RODRIGUEZ TORRES, ROY COLONIAL COURT 231 APT 3C GUAYNABO, PR 00966	173417^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	\$0.00				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.											
^ Claim #173417 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed											
237 RODRIGUEZ VAZQUEZ, MIRIAM PO BOX 9234 CAGUAS, PR 00726	115610	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
238 RODRIGUEZ, ADELAIDA IRIZARRY HC 2 BOX 6238 GUAYANILLA, PR 00656-9708	86422	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

239 RODRIGUEZ, HILDELISA HC 1 BZN 8645 LUQUILLO, PR 00773	121907^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

<sup>^</sup> Claim #121907 also contained on Exhibit A to the 376th Omnibus Claims Objection for Claims to Be Partially Disallowed

240 RODRIGUEZ, NELIDA HERNANDEZ APARTADO 1302 MOCA, PR 00676	49988	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

241 ROJAS CORREA, SOPHYA PO BOX 7005 CAGUAS, PR 00726	44425	Employees Retirement System of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Employees Retirement System of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Employees Retirement System of the Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
242 ROJAS VERGARA, NANCY CALLE DEL PARQUE #177 SAN JUAN, PR 00911	75203	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00	
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
243 ROLDAN BURGOS, FERNANDO APARTADO 294 JAYUYA, PR 00664	149658	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
244 ROMAN FIGUEROA, AUREA E. URB. VILLA GRILLASCA 835 AVE. DR. BIAGGI PONCE, PR 00717-0565	105044^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
^ Claim #105044 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed								
245 ROSA FIGUEROA, EDNA PO BOX 804 FLORIDA, PR 00650-0804	44744	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
246 ROSADO RODRIGUEZ, REBECA P.O. BOX 137 VILLALBA, PR 00766	121696	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
						Subtotal	Undetermined*	
							Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS			
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
247 ROSADO RODZ, REBECA PO BOX 137 VILLALBA VILLALBA, PR 00766	82964	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
					Subtotal		Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
248 ROSARIO ANDINO, NILDA I. CALLE AMATISTA #1017 VILLAS DEL ESTE CANOVANAS, PR 00729	13398	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00	
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*	
					Subtotal		Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
249 ROSAS MORENO, WILLIAM HC2 BOX 23411 MAYAGUEZ, PR 00680	69927	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
					Subtotal		Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								
250 ROSAS TIRADO, JUAN A. PO BOX 1712 LAS PIEDRAS, PR 00771	57297^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00	
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*	
					Subtotal		Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
^ Claim #57297 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims								
251 RUIZ CAMACHO, HARRY H PO BOX 1 COTO LAUREL PR COTO LAUREL, PR 00780	20803	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00	
					Commonwealth of Puerto Rico	Unsecured	Undetermined*	
					Subtotal		Undetermined*	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.								

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
252 RUIZ RODRIGUEZ, CARMEN M JARDINES SAN IGNACIO APTO 1604-B SAN JUAN, PR 00927	151413^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
^ Claim #151413 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed											
253 SANCHEZ CARABALLO, MABEL 400 COND. PARQUE JULIANA APT. 404 CAROLINA, PR 00987	58773	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
254 SANCHEZ RAMOS, SONIA P.O BOX 52199 TOA BAJA, PR 00950	38807	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
255 SANES FERRER, MARISOL COLINAS DEL OESTE CALLE 9 E-13 HORMIGUEROS, PR 00660	16971^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
^ Claim #16971 also contained on Exhibit A to the 367th Omnibus Claims Objection for Claims to Be Reclassified											
256 SANES FERRER, MARISOL COLINAS DEL OESTE CALLE 9 E-13 HORMIGUEROS, PR 00660	17702	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
257 SANTIAGO ANTONY, DAGMAR C LA TORRECILLA J28 LOMAS DE CAROLINA CAROLINA, PR 00987	53416	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

258 SANTIAGO DIAZ, JOSE ANTONIO PO BOX 372353 CAYEY, PR 00737	142248^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

<sup>^</sup> Claim #142248 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

259 SANTIAGO DIAZ, YADAIRA CIUDAD JARDIN III 374 C/CASIA TOA ALTA, PR 00953	41504	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$0.00
			Subtotal	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
260 SANTIAGO OLIVIERI, ANA S. URB. COSTA SABANA 4940 CALLE PASEO VILA PONCE, PR 00716	43248	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
261 SANTIAGO RODRIGUEZ, CARMEN L URB LEVITTOWN 3315 PASEO CLARO TOA BAJA, PR 00949	35019	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
262 SANTIAGO SANTIAGO , NORMA M HACIENDAS DE BORINQUEN 2 78 CALLE FLAMBOYAN LARES, PR 00669	62098	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal		Undetermined*
263 SARGENTO MARIANO GONZALEZ GONZALEZ GONZALEZ FERNANDO SANTIAGO URB. SAN MARTÍN SUITE 17 SAN JUAN, PR 00924-4586	26544	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
264 SEIN MORALES, DOHANIE R. URB. BRISAS DEL GUAYANES 155 CALLE PRIMARERA PENUELAS, PR 00624	99163	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
265 SIERRA MAYA, WILLIAM 2716 BIG TIMBER DR KISSIMMEE, FL 34758-2513	10201^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
^ Claim #10201 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
Claim #10201 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed							
266	SILVESTRY TORRES, ANGEL F PO BOX 304 LAJAS, PR 00667	105492	Commonwealth of Puerto Rico 503(b)(9)	Undetermined*	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured	\$0.00 Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
267	SOLIS RIVERA, DIALIS HC5 BOX 9862 RIO GRANDE, PR 00745	106894^	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Subtotal	Undetermined* Secured Undetermined*	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured Unsecured	\$0.00 \$0.00 Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
^ Claim #106894 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							
Claim #106894 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
268	SOLIS RIVERA, DIALIS HC 5 BOX 9862 RIO GRANDE, PR 00745	110573^	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Subtotal	Undetermined* Secured Undetermined*	Commonwealth of Puerto Rico Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Secured Unsecured	\$0.00 \$0.00 Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.							
^ Claim #110573 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
269	SOLIVAN CENTENO, ZULMA Y. ALTURAS DE VILLA DEL REY B4 CALLE 28 CAGUAS, PR 00725	106809^	Commonwealth of Puerto Rico 503(b)(9)	Undetermined*	Commonwealth of Puerto Rico Commonwealth of Puerto Rico	503(b)(9) Unsecured	\$0.00 Undetermined*
					Subtotal		Undetermined*
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.							
^ Claim #106809 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims							

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
270 SOLIVAN DIAZ, HARRY BO, PARCELAS VAZQUEZ HC 02 BOX 7529 SALINAS, PR 00751	71446	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

271 SOTO TOLEDO, JESUS PO BOX 336461 PONCE, PR 00733-6461	15762	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
		Subtotal		Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

272 SOTOMAYOR TORRES, FRANK REINALDO LUIZ PO BOX 1562 SANTA ISABEL, PR 00757	84008	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	Undetermined*	Subtotal		Undetermined*
		Subtotal					

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

273 TARAFA PEREZ, FERNANDO LUIS EXT. SAN ANTONIO, DIAMELA, 2406 PONCE, PR 00728-1805	71523	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	Undetermined*	Subtotal		Undetermined*
		Subtotal					

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

274 TORO VAZQUEZ, WILFREDO CALLE ANTONIO TORO #8 HORMIGUEROS, PR 00660	118939^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	Undetermined*	Subtotal		Undetermined*
		Subtotal					

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #118939 also contained on Exhibit A to the 374th Omnibus Claims Objection for Claims to Be Disallowed

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
275 TORRES CRUZ, JOSE I. PO BOX 419 YAUCO, PR 00698	140787	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

276 TORRES GARCIA, CARMEN ISABEL VILLA CAPARRA PLAZA 225 CARR 2 APT 1203 GUAYNABO, PR 00966	56579	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

277 TORRES MARTINEZ , EDDIE E URB. SOPRADO CORAZON CALLE ALEGRIA #843 PENUELAS, PR 00624	78289	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

278 TORRES NEGRON, JOSE A HC 03 BOX 15017 SECTORAMIL YAUCO, PR 00698	52841	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

279 TORRES PAGAN, JORGE I. PO BOX 348 LARES, PR 00669	66225	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Secured	\$0.00
					Subtotal	Undetermined*	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

## CLAIMS TO BE RECLASSIFIED

## MODIFIED CLAIMS

NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
280 TORRES REYES, MIGUEL A. 3923 ACEROLA URB EXT LAUREL COTO LAUREL, PR 00780	50312	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

281 TORRES RUIZ, JOSE A. 606 SALAMANCA URB.VILLA DEL CARMEN PONCE, PR 00716	34684	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	\$0.00
		Subtotal		Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.

282 TORRES TORRES, CARLOS M PO BOX 81 JUANA DIAZ, PR 00795	45568^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	Undetermined*	Subtotal		Undetermined*
		Subtotal					

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #45568 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

283 TORRES TORRES, JORGE L. URB. VISTA ALEGRE CALLE ORQUIDEA #215 VILLALBA, PR 00766-3130	66540^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	Undetermined*	Subtotal		Undetermined*
		Subtotal					

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

^ Claim #66540 also contained on Exhibit A to the 379th Omnibus Claims Objection for Claims to Be Partially Disallowed

284 TORRES TORRES, TOMAS ENRIQUE HC-1 BOX 11710 SAN SEBASTIAN, PR 00685	111990	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	Undetermined*	Subtotal		Undetermined*
		Subtotal					

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS						
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT				
285 VARGAS ENCARNACION, OLGA URB CASTELLANA GARDENS N 10 CALLE 14 CAROLINA, PR 00983	31924^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
^ Claim #31924 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											
286 VELAZQUEZ COLLAZO, ANGEL M M EXT ALTS DE PNUELAS II 212 CALLE TOPACIO PNUELAS, PR 00624-2302	4889	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
287 VELAZQUEZ CRUZ, MARILYN PO BOX 1840 LAS PIEDRAS, PR 00771-1840	43924	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
288 VELEZ MATIENZO, MARY CELIA P.O. BOX 153 LUQUILLO, PR 00773	120405^	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Unsecured	Undetermined*				
					Subtotal		Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.											
^ Claim #120405 also contained on Exhibit A to the 337th Omnibus Claims Objection for Misclassified Claims											
Claim #120405 also contained on Exhibit A to the 376th Omnibus Claims Objection for Claims to Be Partially Disallowed											
289 VELEZ PELLON, LUIS VOLADORAS CONTRAC STATION PO BOX 2482 MOCA, PR 00676-2482	32708	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00				
					Commonwealth of Puerto Rico	Secured	\$0.00				
					Subtotal	Undetermined*	Undetermined*				
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority. Additionally, the claimant also failed to provide prima facie evidence to support a secured claim. Accordingly, claim has been reclassified in whole as a general unsecured claim.											

\* Indicates claim contains unliquidated and/or undetermined amounts

## Three Hundred and Sixty-Second Omnibus Objection

## Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	CLAIMS TO BE RECLASSIFIED			MODIFIED CLAIMS		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
290 VILLEGAS GONZALEZ, RICARDO FERNANDO SANTIAGO URB. SAN MARTÍN SUITE 17 SAN JUAN, PR 00924-4586	27830	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
TOTAL				\$ 2,151,400.00*	TOTAL		\$ 2,151,400.00*

Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.